

HAHN & HESSEN LLP
Mark T. Power, Esq. (MP 1607)
Jeffrey Zawadzki, Esq. (JZ 1656)
488 Madison Avenue
New York, New York 10022
Tel: (212) 478-7200
Fax: (212) 478-7400

-and-

MILES & STOCKBRIDGE P.C.
Thomas D. Renda
Patricia A. Borenstein
10 Light Street
Baltimore, MD 21202
Tel: (410) 727-6464
Fax: (410) 385-3700

Attorneys for Emhart Teknologies, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re: : Chapter 11
: :
DANA CORPORATION, *et al.*, : Case No.: 06-10354 (BRL)
: :
Debtors. : (Jointly Administered)
-----X

NOTICE OF APPEAL

Emhart Teknologies, Inc., by its undersigned counsel, appeals under 28 U.S.C. § 158(a) and Rule 8003 of the Federal Rules of Bankruptcy Procedure to the United States District Court for the Southern District of New York from the Order of the United States Bankruptcy Court for the Southern District of New York (Hon. Burton R. Lifland) entered on April 26, 2007 (Docket No. 5175) valuing all reclamation claims filed in the Debtors' chapter 11 cases at zero. A copy of the Bankruptcy Court Order is attached hereto as Exhibit A. A copy of the Bankruptcy Court Memorandum Opinion dated April 19, 2007 is attached hereto as Exhibit B.

The names of all parties to the order appealed from and the names, addresses, and

telephone numbers of their respective attorneys are as follows:

APPELLANT:

Emhart Teknologies, Inc.

HAHN & HESSEN LLP
488 Madison Avenue
New York, New York 10022
Telephone: 212-478-7200
Facsimile: 212-478-7400
Attention: Mark T. Power, Esq.
Jeffrey Zawadzki, Esq.

MILES & STOCKBRIDGE, P.C.
10 Light Street
Baltimore, MD 21202
Telephone: 410-727-6464
Facsimile: 410-385-3700
Attention: Thomas D. Renda, Esq.
Patricia A. Borenstein, Esq.

APPELLEES:

Dana Corporation, *et al.*

PACHULSKI STANG ZIEHL YOUNG
JONES & WIENTRAUB LLP
780 Third Avenue (36th Floor)
New York, NY 10017
Telephone: 212-561-7700
Facsimile: 212-561-7777
Attention: Dean A. Ziehl, Esq.
Robert J. Feinstein, Esq.
Debra I. Grassgreen, Esq.

*Conflicts Counsel to the Debtors
and Debtors in Possession*

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Dated: New York, New York
May 4, 2007

Respectfully submitted,

/s/ Mark T. Power
Mark T. Power (MP 1607)
Jeffrey Zawadzki (JZ 1656)

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